TRANSMITTAL LETTER TO THE UNITED STATE 05-005-PCT/US/MH DESIGNATED/ELECTED OFFICE (DO/EO/US) vn, see 37 C.F.R. 1.5) CONCERNING A SUBMISSION UNDER 35 U.S.C. 371 INTERNATIONAL APPLICATION NO INTERNATIONAL FILING DATE PRIORITY DATE CLAIMED March 29, 2005 March 29, 2004 PCT/JP2005/006551 TITLE OF INVENTION PARTICULATE WATER ABSORBING AGENT WITH IRREGULARLY PULVERIZED SHAPE APPLICANT(S) FOR DO/EO/US Applicant herewith submits to the United States Designated/Elected Office (DO/EO/US) the following items and other information: This is a FIRST submission of items concerning a submission under 35 U.S.C. 371. This is a SECOND or SUBSEQUENT submission of items concerning a submission under 35 U.S.C. 371. This is an express request to begin national examination procedures (35 U.S.C. 371(f)). The submission must include items (5), (6), (9) and (21) indicated below. The US has been elected (Article 31). A copy of the International Application as filed (35 U.S.C. 371(c)(2)) is attached hereto (required only if not communicated by the International Bureau). has been communicated by the International Bureau. is not required, as the application was filed in the United States Receiving Office (RO/US). An English language translation of the International Application as filed (35 U.S.C. 371(c)(2)). is attached hereto. has been previously submitted under 35 U.S.C. 154(d)(4). Amendments to the claims of the International Application under PCT Article 19 (35 U.S.C. 371(c)(3)) are attached hereto (required only if not communicated by the International Bureau). have been communicated by the International Bureau. have not been made; however, the time limit for making such amendments has NOT expired. A have not been made and will not be made. An English language translation of amendments to the claims under PCT Article 19 (35 U.S.C. 371(c)(3)). An oath or declaration of the inventor(s) (35 U.S.C. 371(c)(4)). 10. An English language translation of the annexes to the International Preliminary Examination Report under PCT Article 36 (35 U.S.C. 371(c)(5)). Items 11 to 20 below concern document(s) or information included: 11. An Information Disclosure Statement under 37 C.F.R. 1.97 and 1.98. 12. An assignment document for recording. A separate cover sheet in compliance with 37 C.F.R. 3.28 and 3.31 is included. A preliminary amendment. 14. An Application Data Sheet under 37 C.F.R. 1.76. 15. A substitute specification. 16. A power of attorney and/or change of address letter.

17. A computer-readable form of the sequence listing in accordance with PCT Rule 13ter.2 and 37 C.F.R. 1.821 - 1.825.

18. A second copy of the published international application under 35 U.S.C. 154(d)(4).

Other items or information:

International Search Report; Written Opinion

19. A second copy of the English language translation of the international application under 35 U.S.C. 154(d)(4).

IAP11 Rec'd PCT/PTO 07 AUG 2006

U.S. APPLICATION	A Sociation	With, see	(C.F.R. 1.5)	INTERNATIONA PCT/JP2			08917-118US1 05-		
	The following fees have been submitted						CALCULATIONS PTO USE ONLY		
2.37	Basic national fee (37 CFR 1.492(a))						\$300.00		
22. Examination fee (37 CFR 1.492(c)) If the written opinion prepared by ISA/US or the international preliminary examination report prepared by IPEA/US indicates all claims satisfy provisions of PCT Article 33(1)-(4)\$0 All other situations							\$200.00		
23. Search fee If the written opinion of the ISA/US or the international preliminary examination report prepared by IPEA/US indicates all claims satisfy provisions of PCT Article 33(1)-(4)\$0 Search fee (37 CFR 1.445(a)(2)) has been paid on the international application to the USPTO as an International Searching Authority							\$400.00		
Total of 21, 22 and 23 =							\$900.00		
Additional fee for specification and drawings filed in paper over 100 sheets (excluding sequence listing or computer program listing filed in an electronic medium). The fee is \$250 for each additional 50 sheets of paper or fraction thereof.									
Total Sheets	Extra Sheets		Number of each additional 50 or fraction thereof (round up to a whole number)		RATE	<u> </u>			
-100 =		/50=				X \$250	\$0.00		
Surcharge of \$130 for furnishing the oath or declaration later than 30 months from the earliest claimed priority date (37 C.F.R. 1.492(h)).							\$0.00		
			IBER FILED NUMBER EXTRA RATE						
Total Claims		2	21 - 20 = 1			x \$50	\$50.00		
Independent Claims			2 - 3 =	0	-	x \$200	\$0.00		
MULTIPLE DEPENDENT CLAIM(S) (if applicable) + \$360							\$0.00		
TOTAL OF ABOVE CALCULATIONS =							\$950.00		
Applicant claims small entity status. See 37 C.F.R. 1.27. Fees above are reduced by ½.							\$0.00		
SUBTOTAL =							\$950.00		
Processing fee of \$130 for furnishing the English Translation later than 30 months from the earliest claimed priority date (37 C.F.R. 1.492(i))							\$0.00		
TOTAL NATIONAL FEE =							\$950.00		
Fee for recording the enclosed assignment (37 C.F.R. 1.21(h)). The assignment must be accompanied by an appropriate cover sheet (37 C.F.R. 3.28, 3.31). \$40.00 per property +							\$0.00		
TOTAL FEES ENCLOSED =							\$950.00		
		Amount to be refunded:	\$0.00						
							Amount to be charged:	\$0.00	
a. A check in the amount of \$950.00 to cover the above fees is enclosed.									
b. Please charge my Deposit Account No. 06-1050 in the amount of \$0.00 to cover the above fees. A duplicate copy of this sheet is enclosed.									
d. Fees are to be charged to a credit card. WARNING: Information on this form may become public. Credit card information should not be included on this form. Provide credit card information and authorization on PTO-2038.									
NOTE: Where an appropriate time limit under 37 C.F.R. 1.495 has not been met, a petition to revive (37 C.F.R. 1.137(a) or (b) must be filed and granted to restore the International Application to pending status.									
SEND ALL CORRESPONDENCE TO: SIGNATURE									
	PTO C	V. Rocky Tsao							
					j	NAME	-		
34,									
REGISTRATION NUME							BER		